

FILED
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
Eastern Division
85 Marconi Blvd.
Columbus, OH 43215
2021 MAY 7 5 PM 12:44

Case No.

2 2 1 C V 2 2 7 6

Judge:

Judge Watson

MAGISTRATE JUDGE VASCURA

John Allen and Roger Johnson
3561 Rangoon Drive
Westerville, Ohio 43081;
Ronald A. Choina
4306 County Road 25
Marengo, Ohio 43334;
John and Sandra Dezman
17607 Indian Hills Drive
Chagrin Falls, Ohio 44023;
Rick Rutherford
2717 Boice Road
Lancaster, Ohio 43130;
Karen L. Shuster
35903 Hanamar Drive
Avon, Ohio 44011;
Robert Wiseman
4746 Winegardner Road, NW
Somerset, Ohio 43783; and
Jerry M. Justice
13399 King Road, NE
Thornville, Ohio 43076,

Plaintiffs,

vs.

Jeffrey A. McClain, in his official capacity as
Commissioner of the
Ohio Dept. of Taxation
30 E. Broad St.
Columbus, Ohio 43215,

Defendant.

**Verified Complaint for Damages,
Declaratory Judgment and Pre-
liminary and Permanent Injunction**

COME NOW the above-captioned Plaintiffs and file this Complaint against Defendant stating in support as follows.

1. This action involves Plaintiffs' challenge to ORC 5747.13(C) as being unconstitutional as well as damages to Plaintiffs from Defendant's use of ORC 5747.13(C) to enter judgment liens against Plaintiffs without any notice or due process. ORC 5747.13(C) is attached hereto and made a part hereof as Exhibit A.

Parties, Jurisdiction and Venue

2. Jurisdiction and venue lies with this court pursuant to 28 USC 1331, 1343, 2201, 2202, 42 USC 1983, United States Constitution and the Federal Tort Claims Act.

3. Plaintiffs are all American Nationals living and working in Ohio, the 17th State of the union of States. As American Nationals, Plaintiffs' labor is exempt from taxation.

4. This Court has personal jurisdiction over Defendant because he acted under the color of laws, policies, customs, and/or practices of Ohio within the geographic confines of Ohio.

5. Defendant waives any immunity claims pursuant to ORC 2743.02, the Federal Tort Claims Act and Clearfield Doctrine.

Facts of Complaint

6. In using ORC 5747.13(C), Defendant has knowingly and intentionally illegally taxed Plaintiffs' tax exempt labor and placed judgment liens against Plaintiffs in 2021, 2020, 2019 and all the way back to 2002 in the common pleas courts where Plaintiffs live.

7. Plaintiffs have sent numerous letters and affidavits to Defendant demanding Defendant to honor Plaintiffs' American National status regarding the fact that their labor is tax exempt.

8. Defendant completely ignored Plaintiffs' demands and issued illegal executive (administrative) assessments against Plaintiffs.

9. These illegal executive assessments were then filed with the clerks of court of common pleas in the counties where Plaintiffs live. See Exhibit C, attached hereto and made a part hereof.

10. The clerks of court then assigned a case number, a judge, named Plaintiffs as Defendants and fraudulently converted these illegal *administrative* assessments into illegal *judicial* judgments and entered them in the case. All of this is done without giving notice or due process to Plaintiffs. See Exhibit B, attached hereto and made a part hereof.

11. The illegal judgment liens against Plaintiffs are in excess of \$750,000.00.

12. Both the federal Constitution and the Ohio Constitution guarantee due process, equal protection of the laws and right to trial by jury to the people.

13. ORC 5747.13(C) *completely eliminates* the due process rights, equal protection of the laws and right to trial by jury of the Plaintiffs as well as all the people in Ohio.

14. In *Marbury v. Madison*, 5 U.S. 137 (1803), the U.S. Supreme Court held that "a law repugnant to the constitution is void, and that courts, as well as other departments, are bound by that instrument." See also, *Norton v. Shelby County*, 118 U.S. 425 (1886).

15. ORC 5747.13(C) is clearly repugnant to the state and federal constitutions and subsequently unconstitutional as it eliminates rights guaranteed by both the federal and state Constitutions.

16. Due to these unconstitutional judgment liens being placed against them, Plaintiffs have suffered irreparable harm and injury for which there is no adequate remedy at law.

17. These unconstitutional judgment liens have damaged Plaintiffs' credit, prohibited Plaintiffs from obtaining mortgage loans, home improvement loans, car loans and any credit whatsoever.

18. As a government agency and servant of the people, Defendant's knowing and intentional acts complained of herein are unconscionable and violate Plaintiffs' rights protected by both state and federal constitutions.

19. Defendant's knowing and intentional acts complained of herein have deprived Plaintiffs' right to own and possess property.

20. Defendant's knowing and intentional acts complained of herein have deprived Plaintiffs' right to trial by a jury of their peers.

21. Defendant's knowing and intentional acts complained of herein have deprived Plaintiffs' right to pursue happiness.

22. Because of Defendant's abuse of Plaintiffs' rights, Plaintiffs believe that the income tax in Ohio should be abolished as it has been in nine other states (Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming).

Relief Requested

WHEREFORE, Plaintiffs demand judgment against Defendant for the following:

- A. \$9,000,000.00 per year for 19 years (totaling \$171,000,000.00) in compensatory damages for knowingly issuing illegal judgment liens for 19 years;
- B. \$1,000,000.00 per Plaintiff (totaling \$9,000,000.00) in punitive damages for knowingly issuing illegal judgment liens for 19 years;
- C. An Order declaring ORC 5747.13(C) unconstitutional from its inception (9-6-2002) and repealed immediately;
- D. A temporary and permanent injunction prohibiting Defendant from any further use of ORC 5747.13(C);
- E. Order Defendant to immediately vacate all judgment liens obtained against Plaintiffs pursuant to ORC 5747.13 (C);
- F. Urge the Ohio General Assembly to abolish the income tax; and
- G. Any other and further relief the court considers proper.

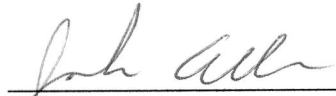
Dated: May 3, 2021

Praecepte

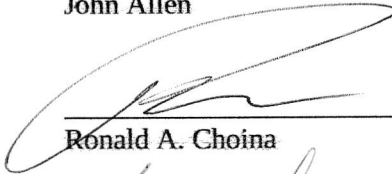
To the Clerk:

Please serve the Defendant with a copy of Summons and Complaint by certified mail in accordance with the Civil Rules and the Rules of this Court.

Respectfully Submitted By:



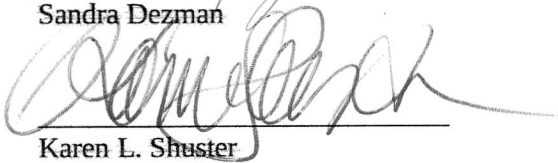
John Allen



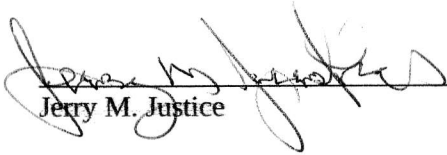
Ronald A. Choina



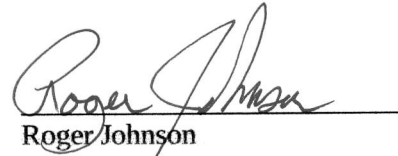
Sandra Dezman



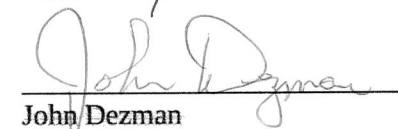
Karen L. Shuster



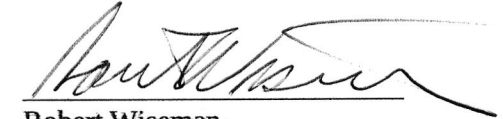
Jerry M. Justice



Roger Johnson



John Dezman


~~Neil Falkiewicz~~ Rick Rutherford

Robert Wiseman